

• CBAM DEFINITIVE PHASE LIVE — 1 JANUARY 2026

# 2026 CBAM Obligations Checklist

A practical, regulation-referenced action guide for EU importers and non-EU exporters navigating the Carbon Border Adjustment Mechanism's definitive phase.

## Why this matters now

From 1 January 2026, CBAM has moved from quarterly reporting to a direct financial obligation. EU importers must hold Authorised CBAM Declarant status, collect verified embedded emissions data, purchase CBAM certificates, and submit their first annual declaration by 31 May 2027. Penalties for non-compliance are 3–5× the certificate value per tonne of unreported emissions.

## STEP-BY-STEP OBLIGATIONS

|    |                                                                                                                                                                                                                                                                                                                                                     |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 01 | <b>Confirm CBAM scope</b><br>Verify which of your imported products fall under CBAM CN codes and whether your annual import volume exceeds the 50-tonne threshold. Covered sectors: iron & steel, aluminium, cement, fertilizers, electricity, and hydrogen.<br><i>→ Below 50 tonnes/year? You're exempt — except for hydrogen and electricity.</i> |
| 02 | <b>Obtain Authorised CBAM Declarant status</b><br>Apply to your EU member state's competent authority. Without authorisation, you cannot legally import CBAM goods.<br><i>→ Deadline: 31 March 2026 — this has now passed. Act immediately if not yet registered.</i>                                                                               |
| 03 | <b>Build your emissions data chain</b><br>Identify the production data, emission factors, and supplier information required to calculate embedded emissions using EU-approved methodologies under Regulation (EU) 2023/956.                                                                                                                         |
| 04 | <b>Engage and train your suppliers</b><br>Initiate structured data requests and provide training to non-EU suppliers — particularly in India, Turkey, China, and Southeast Asia — on CBAM data requirements. Close data gaps before declaration deadlines.<br><i>→ Suppliers who can't provide data force you onto costly EU default values.</i>    |
| 05 | <b>Collect and validate emissions data</b><br>Gather embedded emissions data across all CBAM goods imported in 2026. Validate against EU methodologies and document everything for audit readiness.                                                                                                                                                 |
| 06 | <b>Calculate certificate demand and cost exposure</b>                                                                                                                                                                                                                                                                                               |

|           |                                                                                                                                                                                                                                                                                 |
|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | Map your validated emissions to certificate requirements. Quantify the cost differential between verified emissions and EU default values — this gap is often hundreds of thousands of euros annually.                                                                          |
| <b>07</b> | <b>Purchase CBAM certificates</b><br>Buy certificates from your national authority at EU ETS-linked prices to cover your declared embedded emissions. Certificate prices track weekly EU ETS auction averages (typically €50–€80/tCO <sub>2</sub> e, subject to volatility).    |
| <b>08</b> | <b>Prepare your annual declaration</b><br>Organise all records — supplier data, emissions calculations, certificate purchases — into a structured, auditable declaration package.<br>→ <i>First deadline: 31 May 2027, covering all CBAM imports during calendar year 2026.</i> |
| <b>09</b> | <b>Maintain compliance records</b><br>Retain detailed documentation of supplier data, calculation methodology, and certificate transactions for audits and inspections. Minimum retention: 4 years.                                                                             |
| <b>10</b> | <b>Monitor deadlines and regulatory change</b><br>Track penalty risk (3–5× certificate value for non-compliance) and stay ahead of CBAM scope expansions — organic chemicals and polymers are under active review for inclusion post-2026.                                      |

## KEY 2026–2027 MILESTONES

| Date                       | Milestone                                                                                         |
|----------------------------|---------------------------------------------------------------------------------------------------|
| <b>Oct 2023 – Dec 2025</b> | Transitional phase — quarterly emissions reporting only, no certificates required. (Now closed.)  |
| <b>1 Jan 2026</b>          | Definitive phase begins. Certificate obligations active; declarant status required.               |
| <b>31 Mar 2026</b>         | Deadline to apply for Authorised CBAM Declarant status. (Passed — act now if not yet registered.) |
| <b>31 May 2027</b>         | First annual CBAM declaration due, covering all goods imported during 2026.                       |
| <b>From 2027</b>           | Independent third-party verification of embedded emissions becomes mandatory.                     |
| <b>Post-2026</b>           | Scope expansion expected — organic chemicals and polymers under active review.                    |

## HOW APA ENGINEERING HELPS

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APA Engineering supports steps 1 and 3–10 of this checklist with expert-led services and our proprietary GreenCheck software — covering scope assessment, embedded emissions calculation, supplier engagement with local-language training, certificate cost strategy, and annual declaration readiness.

### Get a free CBAM exposure assessment

Speak with an APA CBAM specialist. We'll assess your scope, quantify your financial exposure, and outline a clear action plan — at no cost.

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